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Internal Service Funds

2024 Adopted Budget - Internal Service Funds

5510-110100 Liability Self Insurance

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
Revenues	$ 1,581,427	$ 2,339,788	$ 2,342,000	$ 3,594,122
Use of Money & Property	1,321	-23	1,000	1,000
(441110) Interest Income	1,321	-23	1,000	1,000
Charges for Services	1,552,289	1,922,158	2,341,000	3,593,122
(472311) Refunds/Reimbursements	-12,399	541	0	0
(479405) Liability Insurance Svcs-Cty	1,564,689	1,921,617	2,341,000	3,593,122
Miscellaneous Revenue	27,817	417,653	0	0
(483111) Misc Income-Reimbursements	0	360,047	0	0
(483450) Refunds-Insurance Premiums	1,947	0	0	0
(483455) Settlement Payments	25,870	57,606	0	0
Expenses	1,608,050	2,347,288	2,806,300	3,593,122
Services and Supplies	1,433,305	2,347,288	2,595,897	3,130,497
(521150) Expendable Equipment	0	602	0	0
(521155) Expendable Equip-Computer	1,339	0	0	0
(521620) Insurance-Excess Premium	1,000,317	1,165,869	1,563,000	2,158,000
(521628) Insurance-Deductible	43,630	75,127	250,000	150,000
(521635) Insurance-Cyber Liability	3,627	13,098	23,000	29,700
(521641) Insurance-Primary Premium	1,858	16,233	15,500	0

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
(521660) Insurance-Surety	12,767	22,089	26,600	22,300
(521670) Insurance-Watercraft Premium	1,763	1,480	1,700	2,200
(521680) Insurance-Pollution	12,370	11,271	15,500	19,000
(521695) Insurance-Property	215,428	282,500	301,000	335,000
(521696) Insurance-Airport	3,568	3,747	4,400	4,800
(523210) Dues & Memberships	650	0	700	0
(526123) PS&S-County Counsel	28,017	18,095	30,000	35,000
(526124) PS&S-Auditor-Controller	203	182	250	250
(526128) PS&S-Human Resources	28,940	51,346	56,247	69,247
(528000) SDE Special Department Expense	74,783	678,520	300,000	300,000
(529116) Training-Travel	4,044	7,130	8,000	5,000
▼ Fixed Assets	33,953	0	0	0
(543000) Vehicles	33,953	0	0	0
▼ Other Financing Uses	2,432	0	0	0
(532465) Interest-Internal Borrowing	2,432	0	0	0
▼ Allocations	138,360	0	210,403	462,625
(681110) A-87 Allocation	138,360	0	210,403	462,625
Revenues Less Expenses	$ -26,623	$ -7,500	$ -464,300	$ 1,000

Data filtered by Types, Liability Self Insurance, Other General and exported on May 30, 2023. Created with OpenGov

2024 Adopted Budget - Internal Service Funds

5520-110700 Unemployment Insurance

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
▿ Revenues	$ 405,346	$ 157,505	$ 78,500	$ 13,791
▾ Use of Money & Property	4,605	6,005	2,000	5,000
(441110) Interest Income	4,605	6,005	2,000	5,000
▾ Charges for Services	400,741	151,500	76,500	8,791
(479520) Unemployment Fees-Cty	399,241	150,000	75,000	7,291
(479521) Unemployment Fees-NonCty	1,500	1,500	1,500	1,500
▾ Expenses	103,773	84,811	101,261	75,735
▾ Services and Supplies	88,776	84,811	101,261	75,735
(521640) Insurance-Unemployment	88,261	84,422	100,000	75,000
(522146) Maint-Equip Mandated Software	0	0	531	0
(526124) PS&S-Auditor-Controller	11	11	30	35
(526162) PS&S-Claims Administration	504	378	700	700
▾ Allocations	14,997	0	0	0
(681110) A-87 Allocation	14,997	0	0	0
Revenues Less Expenses	$ 301,574	$ 72,694	$ -22,761	$ -61,944

Data filtered by Types, Unemployment Insurance, Other General and exported on May 30, 2023. Created with OpenGov

2024 Adopted Budget - Internal Service Funds

5530-106100 Telecommunications

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
Revenues	$ 334,874	$ 309,983	$ 305,759	$ 437,170
Use of Money & Property	6,382	5,462	5,000	5,000
(441110) Interest Income	6,382	5,462	5,000	5,000
Charges for Services	298,919	304,521	300,759	432,170
(479447) Telecom Depr-Cty	294,508	303,169	299,232	427,762
(479448) Telecom Fees-NonCty	4,411	1,352	1,527	4,408
Other Finance Sources	29,573	0	0	0
(493100) Contributed Capital	29,573	0	0	0
Expenses	535,689	435,819	332,327	437,988
Services and Supplies	379,129	277,623	304,803	436,313
(521150) Expendable Equipment	889	-27	3,500	3,500
(521155) Expendable Equip-Computer	15,992	4,578	5,000	0
(521310) Communications	66,880	63,646	66,960	67,884
(521320) Communications-Other	37,775	562	1,527	4,408
(522120) Maint-Internal Vehicles	4,625	554	4,000	4,000
(522130) Maint-Equip Vehicles	15	24	500	500
(522146) Maint-Equip Mandated Software	307	532	531	585
(522147) Maint-Equip Dept Software	0	0	47,400	68,000

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
(525110) Office Expense	850	546	1,000	1,000
(525155) Office-Purchasing Dept	300	0	300	300
(526110) PS&S-Professional Services	178,872	180,941	161,655	273,386
(526124) PS&S-Auditor-Controller	130	133	130	150
(528000) SDE Special Department Expense	72,004	0	0	0
(529110) Travel & Trans-Fuel	489	1,334	1,800	2,100
(529112) Travel & Trans-Priv Auto	0	0	500	500
(529116) Training-Travel	0	24,800	10,000	10,000
▾ Fixed Assets	149,306	152,720	22,000	0
(544500) Communication Equipment	29,573	0	22,000	0
(559000) Fixed Asset Contra Account	-29,573	0	0	0
(559200) Depreciation Expense	149,306	152,720	0	0
▾ Allocations	7,255	5,476	5,524	1,675
(681110) A-87 Allocation	7,255	5,476	5,524	1,675
Revenues Less Expenses	$ -200,815	$ -125,835	$ -26,568	$ -818

Data filtered by Types, Telecommunications, Communications and exported on May 30, 2023. Created with OpenGov

2024 Adopted Budget - Internal Service Funds

5540-110200 Workers Compensation Self Insurance

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
Revenues	$ 3,306,298	$ 3,257,422	$ 3,751,000	$ 3,927,951
Use of Money & Property	121,819	122,267	150,000	15,000
(441110) Interest Income	121,819	122,267	150,000	15,000
Charges for Services	3,184,478	3,135,155	3,601,000	3,912,951
(472311) Refunds/Reimbursements	144,920	35,912	25,000	0
(479415) Workers Comp Svcs-Cty	3,039,558	3,099,243	3,576,000	3,912,951
Expenses	2,627,113	3,082,693	3,550,871	3,841,116
Salaries and Benefits	382,410	535,404	500,000	500,000
(512320) Post Retirement Medical	0	645	0	0
(512335) Workers Comp Sheriff 4850	382,410	534,758	500,000	500,000
Services and Supplies	2,195,870	2,547,289	2,754,022	2,905,860
(521155) Expendable Equip-Computer	1,339	0	0	0
(521620) Insurance-Excess Premium	247,262	315,024	385,000	514,020
(521641) Insurance-Primary Premium	1,705,719	1,422,626	2,000,000	2,000,000
(521699) Insurance-Liability Adjustment	0	513,000	0	0
(523210) Dues & Memberships	200	150	200	200
(526124) PS&S-Auditor-Controller	67	53	75	75
(526128) PS&S-Human Resources	28,940	51,346	56,247	68,771

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
(526129) PS&S-Insurance Service	0	0	0	3,794
(526161) PS&S-Administration Fee	154,100	159,356	160,000	165,000
(528000) SDE Special Department Expense	57,969	85,409	150,000	150,000
(528197) SDE-Safety Incentive Program	0	0	0	1,500
(529116) Training-Travel	275	325	2,500	2,500
▾ Allocations	48,833	0	296,849	435,256
(681110) A-87 Allocation	48,833	0	296,849	435,256
Revenues Less Expenses	$ 679,184	$ 174,729	$ 200,129	$ 86,835

Data filtered by Types, Workers Compensation, General Government and exported on May 30, 2023. Created with OpenGov

2024 Adopted Budget - Internal Service Funds

5550-102500 Purchasing and Special Services

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
▿ Revenues	$ 670,880	$ 549,925	$ 749,601	$ 1,059,551
▾ Use of Money & Property	2,746	3,199	0	0
(441110) Interest Income	2,746	3,199	0	0
▾ Charges for Services	668,134	546,726	749,601	1,059,551
(479121) Photocopy Fees-County	245,964	230,912	340,000	336,000
(479123) Postage Fees-County	108,446	107,887	150,000	175,000
(479124) Postage Fees-Non-County	10,724	7,849	0	0
(479440) Purchasing Services	303,000	200,078	259,601	548,551
▾ Expenses	519,159	604,749	864,577	1,060,320
▾ Salaries and Benefits	47,150	117,172	189,802	236,793
(511110) Salaries	29,446	70,069	116,267	139,658
(511118) Fed COVID-19 Leave Salaries	144	1,726	0	0
(511150) Cash Outs-Leave	3,960	171	2,319	5,906
(512115) FICA	2,380	5,820	9,308	10,684
(512120) Unemployment Insurance	652	97	802	20
(512125) Disability Insurance	0	370	364	463
(512205) Retirement-PERS Fixed	15,354	8,719	17,187	24,787
(512210) Retirement-PERS Percentage	2,691	6,526	10,162	14,501

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
(512220) Deferred Compensation	0	0	5,480	7,959
(512305) Employees Group Insurance	1,575	13,387	24,948	32,628
(512320) Post Retirement Medical	1,305	0	672	0
(512325) Life Insurance	100	60	100	294
(512330) Workers Comp Insurance	1,230	626	1,634	-1,307
(512415) Cell Phone Stipend	0	299	360	1,200
(512505) Employee Physicals	0	192	200	0
(513150) Salary & Benefit Reimbursement	-10,066	0	0	0
(513999) Change in Employee Leave	-1,621	9,111	0	0
▾ Services and Supplies	472,009	484,934	580,149	550,086
(521155) Expendable Equip-Computer	0	4,055	0	0
(522146) Maint-Equip Mandated Software	307	422	421	464
(522147) Maint-Equip Dept Software	0	0	50,488	750
(522148) Maint-Ent Infrastructure Solut	0	0	0	3,259
(523223) Licenses-Enterprise Technology	3,937	3,189	5,782	5,291
(525110) Office Expense	3,972	3,598	5,000	5,500
(525126) Personnel Advertising	0	187	200	200
(525132) Office-Copy Paper	26,539	26,636	40,000	36,000
(525140) Office-Photocopy	307,488	306,807	300,000	300,000
(525150) Office-Postage	101,830	125,410	150,000	175,000
(525200) Publications & Legal Notices	209	0	150	168
(526124) PS&S-Auditor-Controller	15,628	2,583	375	420

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
(526129) PS&S-Insurance Service	511	249	914	1,426
(527215) Rents-Postage	11,233	11,149	10,000	11,200
(527220) Rents-Phone	354	334	319	908
(529110) Travel & Trans-Fuel	0	0	500	500
(529116) Training-Travel	0	315	2,000	9,000
(529215) Utilities-Garbage	0	0	14,000	0
▾ Fixed Assets	0	1,083	50,488	0
(544150) Software	0	64,988	50,488	0
(559000) Fixed Asset Contra Account	0	-64,988	0	0
(559200) Depreciation Expense	0	1,083	0	0
▾ Allocations	0	1,560	44,138	273,441
(681110) A-87 Allocation	0	1,560	44,138	273,441
Revenues Less Expenses	$ 151,721	$ -54,824	$ -114,976	$ -769

Data filtered by Types, Purchasing and Special Srvcs, Finance and exported on May 30, 2023. Created with OpenGov

2024 Adopted Budget - Internal Service Funds

5560-110400 Employee Group Insurance

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
▿ Revenues	$ 9,592,692	$ 11,092,549	$ 11,373,500	$ 14,313,835
▾ Charges for Services	9,471,253	10,959,527	11,373,500	14,313,835
(478610) Insurance-Retirees Cobra	184,051	431,252	160,000	1,100,000
(478620) Insurance-Post Retiree	597,965	602,095	0	655,000
(478630) Insurance-Liberty Insurance	69,024	10,619	64,000	80,000
(479420) Employee Group Ins-Cty	8,620,214	9,915,561	11,149,500	12,478,835
▾ Miscellaneous Revenue	121,439	133,022	0	0
(483455) Settlement Payments	121,439	133,022	0	0
▾ Expenses	9,583,370	11,092,549	11,368,500	11,771,845
▾ Services and Supplies	9,583,306	11,091,006	11,368,500	11,771,845
(521611) Insurance-PERS Health	8,397,983	9,644,283	9,881,000	10,657,261
(521614) Insurance-Vision Service Plan	48,237	49,886	55,000	91,213
(521616) Insurance-Myers-Stevens Safety	47,930	51,745	55,000	55,000
(521618) Insurance-Med Eye Admin Cost	10,655	9,341	12,000	860
(521621) Insurance-Delta Dental Claims	530,155	768,454	780,000	502,499
(521622) Insurance-Sun Life	99,950	106,118	110,000	0
(521623) Insurance-Med Eye Svcs Claims	65,442	68,593	70,000	2,000
(521626) Insurance-Sun STD/LTD	293,944	302,152	305,000	315,512

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
(521631) Insurance-Sun Voluntary Life	63,641	62,924	70,000	115,000
(521633) Insurance-Liberty Mutual	12,284	11,900	15,000	15,000
(526124) PS&S-Auditor-Controller	522	399	500	500
(528000) SDE Special Department Expense	12,563	15,213	15,000	17,000
▼ **Other Financing Uses**	64	1,543	0	0
(532465) Interest-Internal Borrowing	64	1,543	0	0
Revenues Less Expenses	$ 9,322	$ 0	$ 5,000	$ 2,541,990

Data filtered by Types, Employee Group Insurance, General Government and exported on May 30, 2023. Created with OpenGov

2024 Adopted Budget - Internal Service Funds

5570-110300 Employee Leave Liability

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
▾ Revenues	$ 2,012,420	$ 2,015,365	$ 2,012,000	$ 2,015,000
▾ Use of Money & Property	12,420	15,365	12,000	15,000
(441110) Interest Income	12,420	15,365	12,000	15,000
▾ Charges for Services	2,000,000	2,000,000	2,000,000	2,000,000
(479400) Interfund-Term & Cashout	2,000,000	2,000,000	2,000,000	2,000,000
▾ Expenses	1,963,252	2,172,430	1,800,000	1,900,000
▾ Salaries and Benefits	1,963,252	2,172,430	1,800,000	1,900,000
(511140) Salaries-Termination	619,823	684,494	800,000	900,000
(511145) Cash Outs-Vacation	1,212,198	971,590	1,000,000	1,000,000
(513999) Change in Employee Leave	131,230	516,346	0	0
Revenues Less Expenses	$ 49,168	$ -157,066	$ 212,000	$ 115,000

Data filtered by Types, Employee Leave Liability, General Government and exported on May 30, 2023. Created with OpenGov

2024 Adopted Budget - Internal Service Funds

5580-110800 Post Retirement Insurance Fund

Collapse All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
▿ Revenues	$ 1,147,337	$ 1,217,154	$ 1,100,000	$ 652,266
▾ Use of Money & Property	91,060	88,766	100,000	50,000
(441110) Interest Income	91,060	88,766	100,000	50,000
▾ Charges for Services	1,056,277	1,128,388	1,000,000	602,266
(478620) Insurance-Post Retiree	1,056,277	1,128,388	1,000,000	602,266
▾ Expenses	884,145	758,259	781,357	2,716,200
▾ Services and Supplies	884,145	758,259	781,357	2,716,200
(521610) Insurance	596,695	602,095	765,107	700,000
(521698) Insurance-Post Retirement	271,515	141,139	1,200	1,200
(526110) PS&S-Professional Services	15,925	15,022	15,000	15,000
(526124) PS&S-Auditor-Controller	11	4	50	0
(526510) PS&S-PERS Additional Payment	0	0	0	1,000,000
(526515) PS&S-Section 115 Payment	0	0	0	1,000,000
Revenues Less Expenses	$ 263,192	$ 458,894	$ 318,643	$ -2,063,934

Data filtered by Types, Post Retirement Insurance, General Government and exported on May 30, 2023. Created with OpenGov

2024 Adopted Budget - Internal Service Funds

5595-110505 Information Technology Services ISF

Expand All	2021 Actual	2022 Actual	2022-23 Budget	2023-24 Adopted Budget
▿ Revenues	$ 0	$ 0	$ 752,000	$ 1,829,872
▿ Revenues	0	0	0	80,417
(472622) Fees-Alarms	0	0	0	80,417
▿ Use of Money & Property	0	0	2,000	0
(441110) Interest Income	0	0	2,000	0
▿ Charges for Services	0	0	0	1,749,455
(472740) Computer Replacement Fee	0	0	0	529,455
(472745) Enterprise Infrastructure Fee	0	0	0	1,220,000
▿ Transfers In	0	0	750,000	0
(499001) Transfer In-General Fund	0	0	750,000	0
▿ Expenses	0	0	0	1,288,872
▾ Services and Supplies	0	0	0	1,288,872
(521155) Expendable Equip-Computer	0	0	0	529,455
(522235) Maint-Alarms	0	0	0	80,417
(528705) SDE-Enterprise Infrastructure	0	0	0	679,000
Revenues Less Expenses	$ 0	$ 0	$ 752,000	$ 541,000

Data filtered by Types, Internal Service Funds, Information Technology ISF and exported on May 30, 2023. Created with OpenGov